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APPLICATION NUMBER	FILING OR 371 (c) DATE	FIRST NAMED APPLICANT	ATTY. DOCKET NO./TITLE
09/855,360	05/15/2001	Ludwig Guenther	DE920000038US1

26502
 IBM CORPORATION
 IPLAW IQ0A/40-3
 1701 NORTH STREET
 ENDICOTT, NY 13760

CONFIRMATION NO. 8762

OC000000014669070

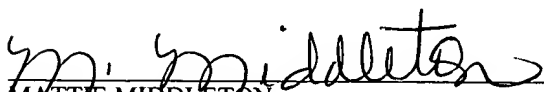
OC000000014669070

Date Mailed: 12/03/2004

NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 11/08/2004.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.


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